

The Gazette of India



EXTRAORDINARY

PART II—Section 3—Sub-section (1)

PUBLISHED BY AUTHORITY

No. 76] NEW DELHI, TUESDAY, JUNE 14, 1960/JAISTHA 24, 1882

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 14th June 1960

G. S.R. 693.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Central Excise Rules, 1944, namely :—

1. These rules may be called the Central Excise (Amendment) Rules, 1960.
2. In rule 96-P of the Central Excise Rules, 1944 (hereinafter referred to as the principal Rules)—

(a) for sub-rule (1), the following shall be substituted, namely :

“Having regard to the average production in India per week or per month per each type of equipment employed in the manufacture of vegetable non-essential oils with the aid of power, the Central Government may, by notification in the Official Gazette, specify the type of equipment and fix from time to time a different rate per week or per month per each such equipment employed in the manufacture of different varieties of oils subject to such conditions and limitations as it may think fit, and if a manufacturer whose application has been granted under Rule 96-O pays a sum calculated according to the conditions and limitations hereinafter laid down, such payment shall be a full discharge of his liability for the duty leviable on his production of such oils during the period for which the said sum has been paid :

Provided that if there is an increase in the rates of duty, such sum shall be recalculated at the increased rates from the date of increase and the liability for duty leviable on the production of oils from that date shall not be discharged unless the differential duty is paid.”;

(b) In sub-rule (3), for the words “weeks”, “weekly”, and “week”, wherever they occur, the words “weeks/months”, “weekly/monthly” and “week/month” shall respectively be substituted;

3. In rule 96-Q of the principal Rules—

(a) for sub-rule (1), the following sub-rule shall be substituted, namely :

“Such manufacturer shall, at any time during the calendar month immediately preceding any month in respect of which he had been

permitted to avail himself of the provisions of this section, make an application to the proper officer in the proper form for leave to remove vegetable non-essential oils from his licensed premises during the latter month, declaring therein the number and type of equipments to be employed, the variety of oils to be produced and, whether he proposes to work the factory upto 24 hours or 48 hours or 96 hours, or more than 96 hours a week together with the timings for starting and closing the factory every day. The permission so granted for whole month shall be subject to the fulfilment of the condition of weekly, or, as the case may be, monthly payment of duty under rule 96-P(3). Failure to comply with this condition will render the permission null and void :

Provided that the Collector may, subject to such conditions as he may deem fit, permit such manufacturer to make the said application for every week separately also.”;

(b) in sub-rule (2), for the word “weekly”, the words “weekly/monthly” shall be substituted;

(c) in sub-rule (3), for the words “and the type of equipment used”, the words “the type of equipment used and the variety of oil produced” shall be substituted;

4. In rule 96-R of the principal Rules—

in sub-rule (2), for the words “weeks” and “week(s)”, where-ever they occur, the words “weeks/months” and “week(s)/month(s)”, shall respectively be substituted.

5. In Appendix I to the principal Rules—

(i) in form R.G. 19 (Central Excise Series No. 55-C), for the heading of the column numbers 3 and 4 of the table the following shall be substituted, namely :—

No. of appliances worked on		Total production of vegetable non-essential oils.	
(3)		(4)	
(a)	(b)	(a)	(b)
Coconut oil	Other oils	Coconut oil	Other oils

(ii) in form A.R. 7 (Central Excise Series No. 62-B)—

(a) for the words “that rule” occurring after the words “in terms of” the word, letter and figure, “rule 96-P” shall be substituted;

(b) the existing columns 11 and 16 shall be renumbered as 12 to 17, and the following shall be inserted as column 11 :

“Variety of oil proposed to be produced”
11”;

(c) at the end of the table, the following note shall be inserted, namely :
“Note: In those cases in which the duty is payable on a monthly basis, a single entry will be made for the month in respect of columns 3-6, and 13-16, and the columns 7-10 will be left blank.”

(d) in declaration 3, for the word, letters and figures “19th and 20th”, the word, letters and figures. “and 19th” shall be substituted;

(e) the following explanatory remark shall be added to the second sentence of declaration 3, namely;

“(Applicable in those cases only in which duty is payable on a weekly basis).”; and

(f) in declaration 6, for the figure “2”, the figure “3” shall be substituted.

[No. 86/60].

B. N. BANERJI, Joint Secy.